

INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 103.

Customs (Export) Tariff.

GENERAL ANNOTATION.

ADMINISTRATION.

The administration of this Chapter was vested in the Minister for Finance at the date of its preparation for inclusion.

The present administration may be ascertained by reference to the most recent Determination of Titles and Responsibilities of Ministers made under Section 148(1) of the Constitution.

References in or in relation to this Chapter to—

“the Departmental Head”—should be read as references to the Secretary for Finance;

“the Department”—should be read as references to the Department of Finance.

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CHAPTER NO. 103.

Customs (Export) Tariff Act.

ARRANGEMENT OF SECTIONS.

1. Interpretation—
 - "export value"
 - "substantial manufacturing process"
 - "this Act"
 - "unprocessed natural resource".
2. Export duty.
3. Rates of duty.
4. Prescribed primary product and prescribed unprocessed natural resource.
- 4A. Exemption of prescribed primary products.
5. Export value.
6. Prohibited exports.
7. Regulations.

INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 103.

Customs (Export) Tariff Act.

Being an Act relating to duties of Customs.

1. Interpretation.

In this Act, unless the contrary intention appears—

“export value” means, where a rate per unit of primary product or unprocessed natural resource has been declared under Section 5—the value of the product or resource as calculated in accordance with that rate;

“substantial manufacturing process” does not include—

(a) a manufacturing process that is necessary or desirable to attain proper export quality; or

(b) a prescribed manufacturing process;

“this Act” includes any regulations made under this Act;

“unprocessed natural resource” means a natural resource which has not undergone a substantial manufacturing process.

2. Export duty.

Duties of customs are imposed on—

(a) primary products; and

(b) unprocessed natural resources,

prescribed under Section 4, and shall be charged, collected and paid on all such products or resources exported from the country.

3. Rates of duty.

The duty payable under Section 2—

(a) in respect of a prescribed primary product, is 2.5% or, where a regulation under Section 4 so provides, 5%; and

(b) in respect of a prescribed unprocessed natural resource is 5%, or, where a regulation under Section 4 so provides, 10%,

of the export value of the product or resource.

4. Prescribed primary product and prescribed unprocessed natural resource.

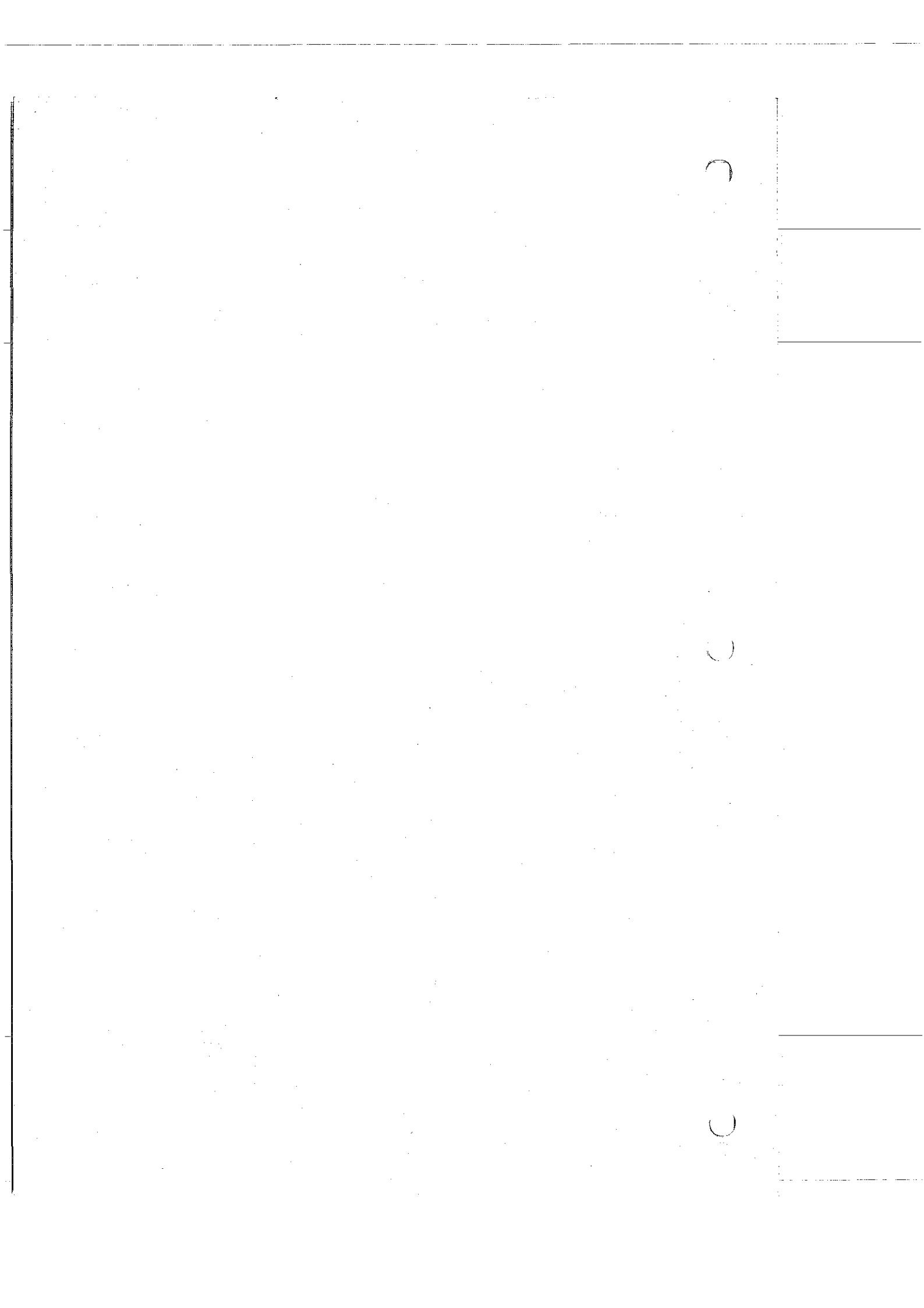
(1) Regulations may prescribe—

(a) a primary product; and

(b) an unprocessed natural resource,

to be liable to duties of Customs under this Act.

(2) A regulation under Subsection (1) may provide that a prescribed primary product or a prescribed unprocessed natural resource shall bear duty at the higher rate set out in Section 3(a) or (b), as the case may be.



4A. Exemption of prescribed primary products.

Notwithstanding this Act, the Minister responsible for financial matters may—

(a) on the recommendation of the Minister responsible for primary industry matters; and

(b) if he is satisfied that it is in the interest of a particular industry to do so,

by notice in the National Gazette, exempt a prescribed primary product from payment of export duty.

(Added by No. 38 of 1981.)

5. Export value.

The Minister may, by notice in the National Gazette, declare a value per unit of primary product or unprocessed natural resource to be the value which shall be used for the purpose of calculating the export value of primary products or unprocessed natural resources subject to duties of Customs by virtue of this Act.

6. Prohibited exports.

Where duty payable under Section 2 has not been paid on any primary product or any unprocessed natural resource, that product or resource is a prohibited export within the meaning of the *Customs Act*.

7. Regulations.

The Head of State, acting on advice, may make regulations not inconsistent with this Act, prescribing all matters that by this Act are required or permitted to be prescribed, or that are necessary or convenient to be prescribed for carrying out or giving effect to this Act and in particular for prescribing the imposition of penalties of fines not exceeding K600.00 for offences against the regulations.

(Amended by No. 18 of 1982, s. 2.)

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CHAPTER NO. 103.

Customs (Export) Regulation.

ARRANGEMENT OF SECTIONS.

1. Prescribed primary products.
2. Prescribed unprocessed natural resources.
3. Conversion formula for copra.

SCHEDULES.

SCHEDULE 1.—Prescribed Primary Products (Liable to Duties of Customs at the Rate of 2½% of Export Value).

SCHEDULE 2.—Prescribed Unprocessed Natural Resources (Liable to Duties of Customs at the Rate of 5% of Export Value).

SCHEDULE 3.—Prescribed Unprocessed Natural Resources (Liable to Duties of Customs at the Rate of 10% of Export Value).

INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 103.

Customs (Export) Regulation.

MADE under the *Customs (Export) Tariff Act.*

1. Prescribed primary products.

The primary products specified in Schedule 1 are liable to duties of Customs under the Act at the rate of 2.5% of the export value of those products.

2. Prescribed unprocessed natural resources.

(1) The unprocessed natural resources specified in Schedule 2 are liable to duties of Customs under the Act at the rate of 5% of the export value of those resources.

(2) The unprocessed natural resources specified in Schedule 3 are liable to duties of Customs under the Act at the rate of 10% of the export value of those resources.

3. Conversion formula for copra.

(1) In calculating the duties of Customs payable on copra the formula for the conversion of weight specified in Subsection (2) shall be used.

(2) For the purposes of Subsection (1) the formula for the conversion of weights—

- (a) of husked coconuts into equivalent weights of copra is one tonne of husked coconuts = 23.5% of one tonne of copra; and
- (b) of desiccated coconut into equivalent weights of copra is one tonne of desiccated coconut = 150% of one tonne of copra; and
- (c) of coconut oil into equivalent weights of copra is one tonne of coconut oil = 158% of one tonne of copra.

SCHEDULE 1.

Act, Sec. 2(a).

Reg., Sec. 1.

PRESCRIBED PRIMARY PRODUCTS (LIABLE TO DUTIES OF CUSTOMS AT THE RATE OF 2.5% OF EXPORT VALUE).

- 1. *(Repealed by No. 3 of 1980.)*
- 2. *(Repealed by No. 11 of 1981.)*
- 3. Cocoa butter.
- 4. *(Repealed by No. 11 of 1981.)*
- 5. *(Repealed by No. 11 of 1981.)*
- 6. *(Repealed by No. 10 of 1980.)*
- 7. *(Repealed by No. 10 of 1980.)*
- 8. Crude rubber, all types (including sheet, crepe, clippings and scraps).
- 9. Tea.
- 10. Peanuts.

Customs (Export) Tariff

SCHEDULE 2.

Act, Sec. 2(b).

Reg., Sec. 2(1).

**PRESCRIBED UNPROCESSED NATURAL RESOURCES (LIABLE TO DUTIES OF CUSTOMS
AT THE RATE OF 5% OF EXPORT VALUE).**

1. Fish, all types (but excluding filleted barramundi and smoked skipjack tuna.)
2. Beche-de-mer.
3. Crayfish.
4. Prawns.
5. Mother of pearl shells.
6. Trochus shell.
7. Silver and all other minerals (but excluding copper and gold).
8. Crocodile skins.

(Amended by No. 34 of 1981.)

SCHEDULE 3.

Act, Sec. 2(b).

Reg., Sec. 2(2).

**PRESCRIBED UNPROCESSED NATURAL RESOURCES LIABLE TO DUTIES OF CUSTOMS
AT THE RATE OF 10% OF EXPORT VALUE.**

1. Timber logs.
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APPENDIXES.

APPENDIX 1.

SOURCE OF THE CUSTOMS (EXPORT) TARIFF ACT.

Part A.—Previous Legislation.

Customs (Export) Tariff 1979 (No. 34 of 1979)

as amended by—

Customs (Export) (Amendments) Tariff (No. 38 of 1981).

Part B.—Cross References.

Section, etc., in Revised Edition.	Previous Reference ¹ .
1	1
2	2
3	3
4	4
5	5
6	6
7	7

¹Unless otherwise indicated, references are to the Act set out in Part A.

APPENDIX 2.

SOURCE OF THE CUSTOMS (EXPORT) REGULATION.

Part A.—Previous Legislation.

Customs (Export) Regulation 1979 (No. 20 of 1979)

as amended by—

Customs (Export) (Copra) (Amendment) Regulation 1980 (Statutory Instrument No. 3 of 1980)*Customs (Export) Palm Oil and Kernels) (Amendment) Regulation 1980* (Statutory Instrument No. 10 of 1980)*Customs (Export) (Coffee and Cocoa) Regulation 1981* (Statutory Instrument No. 11 of 1981)*Customs (Export) (Amendment) Regulation 1981* (Statutory Instrument No. 34 of 1981).

Part B.—Cross References.

Section, etc., in Revised Edition.	Previous Reference ¹ .
1	2
2	3
3	4
Schedule 1	Schedule 1
Schedule 2	Schedule 2
Schedule 3	Schedule 3

¹Unless otherwise indicated, references are to the regulation set out in Part. A.